



Staci A. Henshaw, CPA
Auditor of Public Accounts

Commonwealth of Virginia

Auditor of Public Accounts

P.O. Box 1295
Richmond, Virginia 23218

May 5, 2022

The Honorable Gino W. Williams
Chief Judge
County of Floyd General District Court

The Honorable Stephanie M. Shortt
Chief Judge
County of Floyd Juvenile and Domestic Relations District Court

Audit Period: July 1, 2020, through June 30, 2021
Court System: County of Floyd
Judicial District: Twenty-seventh

We are performing a statewide audit of the Combined District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted the following matter requiring management's attention and corrective action.

Properly Bill and Collect Court Costs

Repeat: No

The Clerk and her staff did not properly bill and collect court costs. In eight of 35 cases tested (23%), we noted the following errors.

- In one case, the Clerk did not charge the defendant for \$274 in court costs.
- The Clerk did not bill defendants in six cases for a total of \$268 in court costs.
- For one appealed case, the Clerk did not certify \$23 to the Circuit Court.

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The Clerk and her staff should correct the specific cases noted above, seek additional training in the billing and collection of costs, and establish a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

We acknowledge the cooperation extended to us by the Clerk and her staff during this engagement.

Staci A. Henshaw
AUDITOR OF PUBLIC ACCOUNTS

LJH: clj

cc: The Honorable Randal Duncan, Judge
The Honorable Bradley Dalton, Judge
Nikki D. King, Clerk
Paul F. DeLosh, Director of Judicial Services
Supreme Court of Virginia

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